



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF GREENWOOD - WATER UTILITY

Principal Office: 102 NORTH MAIN STREET
P.O. BOX D
GREENWOOD, WI 54437

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

CITY OF GREENWOOD - WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF GREENWOOD - WATER UTILITY**Utility Address:** 102 NORTH MAIN STREET

P.O. BOX D

GREENWOOD, WI 54437

When was utility organized? 12/31/1911**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LONNA KLINKE**Title:** CITY CLERK**Office Address:**

102 NORTH MAIN ST

P.O. BOX D

GREENWOOD, WI 54437

Telephone: (715) 267 - 6205**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MICHAEL L FOTH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 WEST 29TH STREET

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MICHAEL L FOTH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH ST

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com**Date of most recent audit report:** 1/27/2000**Period covered by most recent audit:** DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: JEFFREY W. HOEPER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

102 NORTH MAIN ST.

P.O. BOX D

GREENWOOD, WI 54437

Telephone: (715) 267 - 6205**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

THOMAS ABEL

DOUGLAS FELIX

DAVID HANSEN, MAYOR

VICKIE WATERS

MICHAEL YAEGER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	188,795	172,166	1
Operating Expenses:			
Operation and Maintenance Expense (401)	94,782	83,234	2
Depreciation Expense (403)	26,781	24,737	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,954	17,678	5
Total Operating Expenses	139,517	125,649	
Net Operating Income	49,278	46,517	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,278	46,517	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,147	3,649	9
Miscellaneous Nonoperating Income (421)	641	395	10
Total Other Income	6,788	4,044	
Total Income	56,066	50,561	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	56,066	50,561	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,448	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	399	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,448	399	
Net Income	54,618	50,162	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	440,057	389,895	19
Balance Transferred from Income (433)	54,618	50,162	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	494,675	440,057	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	6,147	4
Total (Acct. 419):	6,147	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS NONOPERATING INCOME	641	5
Total (Acct. 421):	641	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	188,795	0	0	0	188,795	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	188,795	0	0	0	188,795	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,436,503	1,286,570	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	309,621	282,381	2
Net Utility Plant	1,126,882	1,004,189	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	16,086	7,020	7
Total Other Property and Investments	16,086	7,020	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	87,351	65,791	8
Temporary Cash Investments (132)	38,902	30,542	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,035	28,114	11
Other Accounts Receivable (143)	3,395	4,445	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,675	11,654	14
Materials and Supplies (150)	11,641	10,483	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	182,999	151,029	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,325,967	1,162,238	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	195,703	123,446	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	494,675	440,057	23
Total Proprietary Capital	690,378	563,503	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	11,637	25
Other long-Term Debt (224)	16,471	0	26
Total Long-Term Debt	16,471	11,637	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,051	2,646	28
Payables to Municipality (233)	18,895	2,992	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)		2,789	33
Total Current and Accrued Liabilities	20,946	8,427	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	598,172	578,671	38
Total Liabilities and Other Credits	1,325,967	1,162,238	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,436,503	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,436,503	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	309,621	0	0	0	9
Total Accumulated Provision	309,621	0	0	0	
Net Utility Plant	1,126,882	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	282,381				282,381	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,781				26,781	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	659				659	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	27,440	0	0	0	27,440	13
Debits during year						14
Book cost of plant retired	200				200	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	200	0	0	0	200	19
Balance End of Year	309,621	0	0	0	309,621	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.13%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,641	10,483	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,641	10,483	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	123,446	1
Changes during year (explain):		
ADDITION - MAIN EXTENSION	72,257	2
Balance end of year	195,703	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Local Share of Water Project	12/31/1993	12/11/2000	5.00%	0	1
Total for Account 223				<u>0</u>	
Other Long-Term Debt (224)					
CAPITAL LEASE	10/10/1999	09/09/2003	0.00%	16,471	2
Total for Account 224				<u>16,471</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	17,954	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	17,954	
Taxes paid during year:		
County, state and local taxes	17,954	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	17,954	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
LONG TERM DEBT	0	1,448	1,448	0	3
Subtotal	0	1,448	1,448	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	1,448	1,448	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	578,671	0	0	0	0	578,671	1
Add credits during year:							
For Services	4,780					4,780	2
For Mains						0	3
Other (specify):							
SPECIAL ASSESSMENTS	14,721					14,721	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	598,172	0	0	0	0	598,172	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL ASSESSMENTS RECEIVABLE	16,086	3
Total (Acct. 125):	16,086	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,035	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	28,035	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	3,395	11
Total (Acct. 143):	3,395	
Receivables from Municipality (145):		
SPECIAL ASSESSMENT	13,675	12
Total (Acct. 145):	13,675	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO OTHER FUNDS	18,895	16
Total (Acct. 233):	18,895	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,361,536	0	0	0	1,361,536	1
Materials and Supplies	11,062	0	0	0	11,062	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	296,001	0	0	0	296,001	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	588,421	0	0	0	588,421	6
Other (specify):					0	7
Average Net Rate Base	488,176	0	0	0	488,176	
Net Operating Income	49,278	0	0	0	49,278	8
Net Operating Income as a percent of						
Average Net Rate Base	10.09%	N/A	N/A	N/A	10.09%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	159,574	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	467,366	3
Other (Specify):		4
Total Average Proprietary Capital	626,940	
Net Income		
Net Income	54,618	5
Percent Return on Proprietary Capital	8.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 1, 2000

Ms. Lonna Klinke, City Clerk
City of Greenwood Water Utility
102 North Main Street
P.O. Box D
Greenwood, WI 54437-0904

1999 Analytical Review DWCCA-2380-ELE

Dear Ms. Klinke:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted \$3,395 reported in Account 143, Other Accounts Receivable, Balance Sheet End of Year Account Balances schedule, described as "other accounts receivable." Please provide an explanation for this amount using other than the account title as requested in the headnote and follow this procedure in the future.
2. We noted \$72,257 reported in Account 200, Capital Paid in by Municipality, described as "addition - main extension." The schedule note to Water Mains indicates that mains were financed by a special assessment (for the utility share of a TIF project). If customers were special assessed, please provide the basis of the special assessment and explain if the assessments were deferred, as requested in the Water Mains headnote. In addition, if the amount reported in Account 200 only represents mains (and not streets, curbs, etc.), the amount is more appropriately reported in Account 271, Contributions in Aid of Construction, as a TIF contribution for mains, and should be reclassified in 2000.
3. We noted that total General Expenses, Water Operation & Maintenance Expenses schedule, increased over 30% and \$2,000 from the prior year without explanation. Please furnish an explanation as requested in the schedule headnote and follow this procedure in the future.
4. We noted \$21,153 reported in Account 332, Water Treatment Equipment, Water Plant in Service schedule, and \$3,521 reported in Account 630, Chemicals, Water Operation & Maintenance Expenses schedule. However, the water treatment statistics on page W-14 were not completed. Please provide a completed page W-14 and follow this procedure in the future.
5. If the employer's share of Social Security taxes on wages and salaries is paid by the utility, Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share

FINANCIAL SECTION FOOTNOTES

should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to Account 216. During our review, we noted no Social Security taxes were reported in Account 408, page W-06. Please furnish an explanation. If the utility is participating in an allowable alternative deferred compensation program, please indicate that in your response, and footnote the Account 408 - Taxes schedule to that effect in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2380.doc

cc: Mayor David Hanson

Email received 9/27/00:

1. Industrial Development and Block Grant.
 2. no special assessment, all TIF financed
 3. \$1250 in a/c 660 should have been 640
a/c 682 engineering for utility extension.
 4. wtr treatment statistics provided.
 5. will record in a/c 408 in future (included 1999 in a/c 686)
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	186,414	1
Total Sales of Water	186,414	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	2,381	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,381	
Total Operating Revenues	188,795	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	52,649	5
General Operating Expenses (680-690)	42,133	6
Total Operation and Maintenance Expenses	94,782	
Other Operating Expenses		
Depreciation Expense (403)	26,781	7
Amortization Expense (404)		8
Taxes (408)	17,954	9
Total Other Operating Expenses	44,735	
Total Operating Expenses	139,517	
NET OPERATING INCOME	49,278	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	369	13,594	50,951	4
Commercial	51	4,652	13,423	5
Industrial	5	35,571	41,812	6
Total Metered Sales to General Customers (461)	425	53,817	106,186	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		72,832	8
Other Sales to Public Authorities (464)	13	2,171	7,396	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	439	55,988	186,414	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	72,832	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	72,832	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,381	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,381	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	26,391	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,196	3
Chemicals (630)	3,521	4
Supplies and Expenses (640)	8,532	5
Repairs of Water Plant (650)	4,191	6
Transportation Expenses (660)	(1,182)	7
Total Plant Operation and Maintenance Expenses	52,649	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,451	8
Office Supplies and Expenses (681)	1,233	9
Outside Services Employed (682)	8,926	10
Insurance Expense (684)	6,500	11
Employees Pensions and Benefits (686)	15,480	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,543	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	42,133	
Total Operation and Maintenance Expenses	94,782	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,133	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		395	2
Net property tax equivalent		17,738	
Social Security			3
PSC Remainder Assessment		216	4
Other (specify): NONE			5
Total tax expense		17,954	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245620				3
County tax rate	mills		10.609210				4
Local tax rate	mills		7.613850				5
School tax rate	mills		14.006920				6
Voc. school tax rate	mills		2.147100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.622700				10
Less: state credit	mills		2.282290				11
Net tax rate	mills		32.340410				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.613850				14
Combined School Tax Rate	mills		16.154020				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.767870				17
Total Tax Rate	mills		34.622700				18
Ratio of Local and School Tax to Total	dec.		0.686482				19
Total tax net of state credit	mills		32.340410				20
Net Local and School Tax Rate	mills		22.201118				21
Utility Plant, Jan. 1	\$	1,286,570	1,286,570				22
Materials & Supplies	\$	10,483	10,483				23
Subtotal	\$	1,297,053	1,297,053				24
Less: Plant Outside Limits	\$	397,220	397,220				25
Taxable Assets	\$	899,833	899,833				26
Assessment Ratio	dec.		0.814266				27
Assessed Value	\$	732,703	732,703				28
Net Local & School Rate	mills		22.201118				29
Tax Equiv. Computed for Current Year	\$	16,267	16,267				30
Tax Equivalent per 1994 PSC Report	\$	18,133					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,133					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	68,020		4
Structures and Improvements (311)	92,015	15,341	5
Collecting and Impounding Reservoirs (312)	56,324		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	173,343		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	33,538		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	423,240	15,341	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,168		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,589		20
Total Pumping Plant	77,757	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,153		23
Total Water Treatment Plant	21,153	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			68,020	4
Structures and Improvements (311)		(22,784)	84,572	5
Collecting and Impounding Reservoirs (312)			56,324	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			173,343	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			33,538	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(22,784)	415,797	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		22,784	22,784	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			76,168	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,589	20
Total Pumping Plant	0	22,784	100,541	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,153	23
Total Water Treatment Plant	0	0	21,153	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	117,151		26
Transmission and Distribution Mains (343)	466,371	79,375	27
Fire Mains (344)	0		28
Services (345)	45,188	5,320	29
Meters (346)	59,409	4,929	30
Hydrants (348)	32,516	7,641	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	720,835	97,265	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,460		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	40,125	37,527	38
Other Tangible Property (390)	0		39
Total General Plant	43,585	37,527	
Total utility plant in service directly assignable	1,286,570	150,133	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,286,570	150,133	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			117,151 26
Transmission and Distribution Mains (343)			545,746 27
Fire Mains (344)			0 28
Services (345)	200		50,308 29
Meters (346)			64,338 30
Hydrants (348)			40,157 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	200	0	817,900
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,460 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			77,652 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	81,112
Total utility plant in service directly assignable	200	0	1,436,503
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	200	0	1,436,503

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,717	5,717	1
February			5,200	5,200	2
March			5,591	5,591	3
April			5,151	5,151	4
May			5,059	5,059	5
June			5,169	5,169	6
July			5,000	5,000	7
August			4,965	4,965	8
September			4,660	4,660	9
October			4,908	4,908	10
November			5,217	5,217	11
December			5,168	5,168	12
Total for year	0	0	61,805	61,805	
Less: Measured or estimated water used in main flushing and water treatment during year				650	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				61,155	16
Less: Water sold				55,988	17
Losses and unaccounted for				5,167	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				303	21
Date of maximum: 11/28/1999					22
Cause of maximum:					23
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				80	24
Date of minimum: 8/7/1999					25
Total KWH used for pumping for the year				140,000	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
GREENWOOD	10	74	8	350	Yes	1
GREENWOOD	11	62	8	350	Yes	2
GREENWOOD	12	81	8	350	Yes	3
GREENWOOD	13	72	8	350	Yes	4
GREENWOOD	3	42	5	250	Yes	5
GREENWOOD	4	41	8	350	No	6
GREENWOOD	5	41	8	350	Yes	7
GREENWOOD	6	208	8	350	Yes	8
GREENWOOD	7	208	8	350	Yes	9
GREENWOOD	8	75	8	350	Yes	10
GREENWOOD	9	63	8	350	Yes	11

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#10	#11	#12	1
Location	GREENWOOD	GREENWOOD	GREENWOOD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	???	???	???	5
Year Installed	1992	1992	1992	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	50	50	50	8
Pump Motor or Standby Engine Mfr	???	???	???	9
Year Installed	1992	1992	1992	10
Type	OTHER	OTHER	OTHER	11
Horsepower	2	2	2	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#13	#3	#4	14
Location	GREENWOOD	GREENWOOD	GREENWOOD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	???	LAYNE	REDJACKET	18
Year Installed	1992	1972	1975	19
Type	OTHER	CENTRIFUGAL	SUBMERSIBLE	20
Actual Capacity (gpm)	50	50	50	21
Pump Motor or Standby Engine Mfr	???	U.S.	??	22
Year Installed	1992	1972	1971	23
Type	OTHER	ELECTRIC	ELECTRIC	24
Horsepower	2	20	2	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5	#6	#7	1
Location	GREENWOOD	GREENWOOD	GREENWOOD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRANDFOSS	JACUZZI	REDJACKET	5
Year Installed	1984	1972	1983	6
Type	OTHER	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	50	50	50	8
Pump Motor or Standby Engine Mfr	???	???	???	9
Year Installed	1984	1972	1983	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	2	2	2	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8	#9		14
Location	GREENWOOD	GREENWOOD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	???	???		18
Year Installed	1992	1992		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	50	50		21
Pump Motor or Standby Engine Mfr	???	???		22
Year Installed	1992	1992		23
Type	OTHER	OTHER		24
Horsepower	2	2		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1972		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	60		10
			11
Total capacity in gallons	350,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	550	560	0	0	1,110
P	D	4.000	1,890		0	0	1,890
M	D	6.000	36,174	560	0	0	36,734
M	D	8.000	5,432	0	0	0	5,432
P	D	8.000	15,343	2,735	0	0	18,078
M	D	12.000	220	0	0	0	220
Total Within Municipality			59,609	3,855	0	0	63,464
Total Utility			59,609	3,855	0	0	63,464

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	365	0	0	0	365		1
M	1.000	28	8	1	0	35		2
M	1.500	7	0	0	0	7		3
M	2.000	13	0	1	0	12		4
M	3.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		417	8	2	0	423	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	418	54	0	0	472	45	1
1.000	9	3	0	0	12	0	2
1.500	12	0	0	0	12	0	3
2.000	10	0	0	0	10	0	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	0	7
Total:	453	57	0	0	510	45	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	370	40	1	4	11	46	472	1
1.000	0	6	1	2	1	2	12	2
1.500	0	6	2	3	1	0	12	3
2.000	0	5	1	1	3	0	10	4
3.000	0	0	1	0	0	0	1	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	0	1	0	0	1	7
Total:	370	57	6	13	16	48	510	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	74	7			81	2
Total Fire Hydrants	74	7	0	0	81	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	81
Number of distribution system valves end of year:	110
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

per utility response: \$1250 in /c 660 should have been a/c 640. Increase in a/c 682 was additional costs for engineering for utility extension. Social Security taxes in a/c 686, will be a/c 408 in future.
ele

Water Utility Plant in Service (Page W-08)

New well house.
Adjustment necessary to correct prior years' reporting of balances.
Water utility share of excavator and dump truck.

Reservoirs, Standpipes & Water Treatment (Page W-14)

disinfection type: air stripper

Water Mains (Page W-15)

TIF - Financed project, Utility share special assessed to property owners.

Water Services (Page W-16)

Customer contributions - Account # 271
